LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	15213170110000
Property address	1951 PORTSMOUTH AVE
Township	Proviso (31)
Assessor neighborhood	31110
Property class	202 Single-family, up to 999 sq ft
Assessment stage	Mailed value for 2026

ASSESSED NOW	COMPARABLES IMPLY	REDUCTION REQUESTED
$29,000	**$24,957**	**$4,043**

13.9% of the current assessed value.
Estimated tax effect about $858 a year at a 7% composite rate.

SECTION 1

The argument in one paragraph

The Assessor values 135 other properties in assessor neighborhood 31110 that share this home's property class, building type, construction quality grade, size band and age band. Their assessed values run at a median of $30.43 per square foot. This home is assessed at $35.37 per square foot, which is 16% above that median. Applying the median the Assessor already uses for those neighbors to this home's 820 square feet gives $24,957. The request is to reduce the total assessed value to that figure. Every number in this document comes from the Assessor's own published roll.

This is a uniformity argument, not a market value argument. It does not claim the home is worth less than the Assessor thinks. It claims the Assessor has not treated it the same way as the properties it treats as its equals.

SECTION 2

This property as the Assessor records it

These are the characteristics the county publishes for this parcel.

Building area	820 square feet
Land area	6,650 square feet
Year built	1951
Building type	1 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	5
Bedrooms	3
Full bathrooms	1
Half bathrooms	None recorded

Total assessed value	$29,000
Assessed value per square foot	$35.37

SECTION 3

How the comparable properties were chosen

The selection rule is stated before the result so that it can be checked. It was fixed in advance and applied to every parcel in the county in the same way. No property was added because it helped this argument and none was removed because it hurt it.

	FILTER APPLIED, IN ORDER	PROPERTIES REMAINING
1	In the same assessor neighborhood and property class	233
2	Building area within 15% of this home	145
3	Built within 15 years of this home	144
4	Same building type	135
5	Same construction quality grade	135

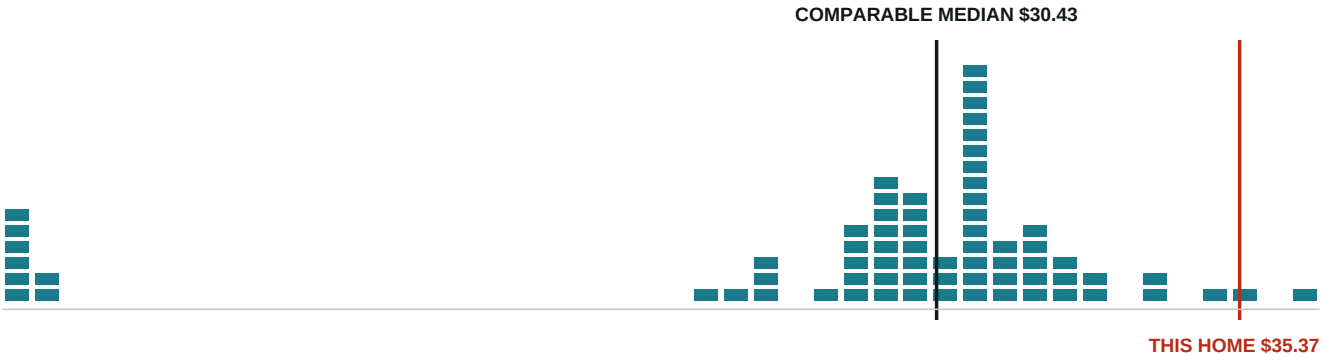
The comparable figure used is the median of all 135 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 135 properties is listed in section 6 by index number, including those assessed above this home.

A claim is made only where the gap is at least 10% of assessed value and at least $3,000, and it is capped at 40%, because a larger gap usually means a recorded characteristic is wrong rather than the assessment. At least 10 surviving properties are required before anything is claimed at all.

SECTION 4

What the comparable properties show

Comparable properties	135
Lowest assessed	$15.23 per square foot
25th percentile	$29.28 per square foot
Median	$30.43 per square foot
75th percentile	$31.37 per square foot
Highest assessed	$36.67 per square foot
This home	$35.37 per square foot
Position	assessed above 132 of the 135 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 135 comparables	$30.43
Building area of this home	820 sq ft
Median multiplied by building area	**$24,957**
Current total assessed value	$29,000
Difference, the reduction requested	**$4,043**

At the 3.03 state equalisation factor certified for 2025 by the Illinois Department of Revenue, and a 7% composite tax rate, a reduction of $4,043 in assessed value is worth roughly $858 a year. The owner's own composite rate is printed on the tax bill and will differ. Exemptions are ignored, which makes this figure conservative.

SECTION 5

Comparable properties in detail

135 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 135 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15214030250000	1634 GARDNER RD	900	1950	2	1	$14,382	$15.98
15214030260000	1634 GARDNER RD	900	1950	2	1	$14,382	$15.98
15213230040000	2117 PORTSMOUTH AVE	905	1949	2	1	$25,000	$27.62
15213230030000	2113 PORTSMOUTH AVE	905	1948	2	1	$25,000	$27.62
15212160630000	1522 GARDNER RD	905	1948	2	1	$25,001	$27.63
15212120540000	1436 GARDNER RD	905	1947	2	1	$25,001	$27.63
15201060420000	1347 S WOLF RD	864	1947	2	1	$24,000	$27.78
15201180490000	1557 S WOLF RD	873	1950	3	1	$25,000	$28.64
15201070440000	1306 BOEGER AVE	840	1952	4	1	$25,001	$29.76
15213220430000	2136 PORTSMOUTH AVE	905	1948	2	1	$27,000	$29.83
15213220360000	2104 PORTSMOUTH AVE	905	1948	2	1	$27,000	$29.83
15213210450000	2140 NEWCASTLE AVE	905	1952	2	1	$27,000	$29.83
15213230090000	2143 PORTSMOUTH AVE	905	1948	2	1	$27,000	$29.83
15213230080000	2137 PORTSMOUTH AVE	905	1948	2	1	$27,000	$29.83
15213230070000	2133 PORTSMOUTH AVE	905	1948	2	1	$27,000	$29.83
15212120180000	1406 GARDNER RD	905	1948	2	1	$27,000	$29.83
15212160570000	1532 GARDNER RD	905	1947	2	1	$27,001	$29.84
15212160610000	1552 GARDNER RD	905	1948	2	1	$27,001	$29.84
15212160580000	1536 GARDNER RD	905	1948	2	1	$27,001	$29.84
15212160520000	1500 GARDNER RD	905	1948	2	1	$27,001	$29.84
15214090220000	1830 MANCHESTER AVE	900	1954	2	1	$27,000	$30.00
15214030400000		878	1950	2	1	$27,000	$30.75
15213220380000		905	1948	3	1	$28,000	$30.94
15213160030000		905	1950	2	1	$28,000	$30.94
15213230050000		905	1948	2	1	$28,000	$30.94
15212120510000		905	1947	2	1	$28,000	$30.94
15213170190000		905	1954	2	1	$28,000	$30.94
15213220410000		905	1949	2	1	$28,000	$30.94
15213230010000		905	1948	2	1	$28,000	$30.94
15213220440000		905	1948	2	1	$28,000	$30.94
15212160600000		905	1948	2	1	$28,001	$30.94
15212160540000		905	1950	2	1	$28,001	$30.94
15212120550000		905	1949	2	1	$28,001	$30.94
15201110320000		902	1954	2	1	$28,000	$31.04
15212160550000		902	1948	2	1	$28,001	$31.04
15214190020000		900	1953	2	1	$28,000	$31.11
15214010200000		900	1948	2	1	$28,001	$31.11
15214010230000		900	1948	2	1	$28,001	$31.11
15201150450000		896	1947	2	1	$28,000	$31.25
15201150380000		850	1954	2	1	$27,000	$31.76

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
15212120560000		905	1947	2	1	$29,001	$32.05
15212120580000		905	1948	2	1	$29,001	$32.05
15214190060000		840	1953	2	1	$27,000	$32.14
15201080460000		871	1941	2	1	$28,000	$32.15
15214240030000		900	1953	2	1	$29,000	$32.22
15201020440000		868	1943	2	1	$28,000	$32.26
15201220380000		892	1954	4	1	$29,000	$32.51
15211080240000		888	1954	2	1	$29,000	$32.66
15212100380000		887	1949	2	1	$29,001	$32.70
15212150340000		887	1949	3	1	$29,001	$32.70
15201080350000		822	1941	2	1	$27,000	$32.85
15201160400000		825	1943	2	1	$28,000	$33.94
15201130430000		882	1954	2	1	$30,000	$34.01
15201020390000		823	1941	2	1	$28,000	$34.02
15201000500000		792	1942	2	1	$27,000	$34.09
15213160170000		864	1949	3	2	$30,000	$34.72
15201170340000		806	1942	2	1	$28,000	$34.74
15213170110000	**1951 PORTSMOUTH AVE**	**820**	**1951**	**3**	**1**	**$29,000**	**$35.37**
15214230050000		900	1953	2	1	$32,000	$35.56
15201090480000		814	1941	2	2	$29,000	$35.63
15214230140000		900	1953	2	1	$33,000	$36.67

Median of all 135 comparables: $30.43 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 31110, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 135 index numbers, lowest assessed value per square foot first. Nothing was withheld. Any of these can be looked up on the Assessor's public property search.

15201020050000	15201020060000	15214190230000	15214190240000	15214190220000
15214190250000	15214110210000	15214110280000	15214110270000	15214110230000
15214110240000	15214110220000	15214190160000	15214190170000	15214030250000
15214030260000	15201000410000	15212160480000	15212160400000	15211080040000
15213230040000	15213230030000	15212160630000	15212120540000	15201060420000
15201180490000	15214010020000	15201230300000	15214110370000	15214190370000
15214110390000	15201130410000	15214170080000	15213150210000	15214230300000
15214230270000	15201070440000	15201220360000	15213020440000	15211150200000
15201130360000	15213220430000	15213220360000	15213210450000	15213230090000
15213230080000	15213230070000	15212120180000	15212160570000	15212160610000
15212160580000	15212160520000	15214220210000	15201200300000	15214090220000
15201160510000	15201220310000	15201170440000	15201160320000	15201200440000
15201110460000	15201170480000	15201210310000	15201220350000	15201140320000
15214240040000	15214240070000	15201220330000	15211140230000	15214170230000
15214030400000	15201170450000	15213220380000	15213160030000	15213230050000
15212120510000	15213170190000	15213220410000	15213230010000	15213220440000
15212160600000	15212160540000	15212120550000	15201150400000	15201110320000
15212160550000	15214190020000	15214010200000	15214010230000	15201000580000
15214110360000	15201000510000	15201110450000	15201170490000	15201110340000
15201140330000	15201170430000	15201140310000	15201140350000	15201150450000
15201150520000	15201100400000	15214230130000	15201070410000	15201070460000
15212110500000	15201150380000	15201210370000	15201130460000	15212120560000
15212120580000	15212120530000	15212120570000	15214190060000	15201080460000
15214240030000	15201020440000	15201140440000	15201220380000	15201030370000
15211080240000	15212100380000	15212150340000	15201160360000	15201080350000
15212160530000	15201160400000	15201130430000	15201020390000	15201000500000
15213160170000	15201170340000	15214230050000	15201090480000	15214230140000

SECTION 7

Sources, method and limits

Data

Assessed values	Cook County Assessor, Assessed Values, tax year 2026
Characteristics	Cook County Assessor, residential improvement characteristics
Addresses	Cook County Assessor, parcel address table
Publisher	Cook County Open Data, datacatalog.cookcountyil.gov
Read on	15 November 2026
Equalisation factor	3.03 for 2025, Illinois Department of Revenue

Method

Comparable properties are drawn from the same assessor neighborhood and property class, then filtered on building area, year built, building type and construction quality grade. The comparable figure is the median assessed value per square foot across every surviving property. The requested value is that median multiplied by this home's recorded building area.

Limits

Assessed values change during the year as townships are certified and as appeals are decided, so a figure here can be superseded. The roll's recorded characteristics are sometimes wrong. Condominiums are excluded because they are not assessed per square foot. This document is a presentation of published data. It is not an appraisal and not a prediction.

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